

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS**

<hr style="border-top: 1px solid black;"/> In Re:)	
)	
SOMERVILLE BREWING COMPANY)	Chapter 11
)	Case No. 19-13300-FJB
DEBTOR)	
<hr style="border-top: 1px solid black;"/>)	

**DEBTOR'S EMERGENCY MOTION TO PAY PRE-PETITION
WAGES AND PAYROLL-RELATED TAX OBLIGATIONS
(Request for hearing on October 2, 2019)**

Somerville Brewing Company ("Debtor" and/or "Somerville Brewing") the Debtor and Debtor-in-Possession (the "Debtor") in the above-captioned case, respectfully states as follows:

1. The Debtor filed a voluntary petition for reorganization under the Chapter 11 of the Bankruptcy Code on September 27, 2019.

2. The Debtor has approximately four (4) salaried employees and (60) full and part-times employees. Wages and salaries for these employees have been paid bi- weekly, in arrears, with paychecks being issued to personnel for salary and wages earned over the prior two- week period. In addition, servers and bussers receive tips which are paid on a weekly basis in arrears.

3. Tips for the servers and bussers is to be paid on October 2, 2019 for the period of September 27, 2019 – September 29, 2019 and will be in the approximate amount of \$7,000. Both salaried and hourly employees are to be paid for the wages for the period of September 23, 2019 through October 6, 2019. The ACH by the payroll company is to withdrawn from the Debtor's account on October 9, 2019 and paychecks are to be delivered to the employees on October 1, 2019. The anticipated payroll for the period, inclusive of the four (4) days which are for pre-petition wages and related payroll taxes is in the sum of approximately \$44,000 for the two-week period, inclusive of payroll taxes to the Internal Revenue Services for taxes withheld from such employees, F.I.C.A. withheld from employees, and for the employer's share of such F.I.C.A. The Debtor's payroll is prepared by QuickBooks Payroll. A chart of payments to be paid based upon the prior payroll is attached as Exhibit 1. There are no employees who shall be paid sums in excess of the priority amounts allowed under 11 U.S.C. §507(a)(4).

4. It is necessary to the continued operation of the Debtor's business that these employees be compensated for their pre-petition services which wages and payroll-related taxes will be paid out of cash, which may constitute cash collateral of creditors., as more fully set forth in the Debtor's Emergency Motion for Authorization for use of Cash and Non-Cash Collateral.

5. The Debtor is seeking authorization to meet its payroll obligations for the pre-petition periods to avoid any interruption in the operation of its business in the ordinary course, an expedited determination is required on the within motion.

EMERGENCY DETERMINATION REQUESTED

6. The Debtor is scheduled to distribute the tips collected on behalf of employees on October 2, 2019 and in addition, the Debtor's payroll service, QuickBooks Payroll withdraws the sums for the payroll and related seeks to distribute its payroll taxes on every other Wednesday for payment to its employees on every other Thursday. Accordingly, a hearing on an emergency basis is requested for hearing on October 2, 2019 to pay the employee tips on October 2, 2019 and to assure that when payroll is paid on October 9, 2019, the pre-petition wages earned can be paid to the employees in the ordinary course.

NOTICE

7. The Debtor shall serve this Motion by electronic notice, fax and/or mail on any entity with an interest in the cash and non-cash collateral including all secured creditors and to the twenty largest unsecured creditors, taxing authorities and the United States Trustee.

Wherefore, the Debtor respectfully prays that the Court enter an Order:

- (A) Finding that a hearing on an emergency basis is required; and
- (B) Scheduling an emergency hearing for consideration of the Debtor's authorization to use pay pre-petition tips and pre-petition wages and related tax obligations for October 2, 2019; and
- (C) Finding that notice of this Motion and of any hearing thereon is sufficient, under the particular circumstances of this matter, if given in accordance with paragraph 7 above; and
- (D) Authorizing the Debtor to pay pre-petition tips, salaries and wages to the limit of the priority allowed pursuant to Section 507(a)(4) of the Bankruptcy Code, and further authorizing the Debtor to pay all pre-petition payroll-related priority tax obligations herein described pursuant to Section 507(a)(8)(D) of the Bankruptcy Code; and

(E) Granting this Motion and such further relief as is just.

Respectfully submitted,
Somerville Brewing Company
By its attorney,

Dated: September 27, 2019

/s/ Nina M. Parker
Nina M. Parker (BBO #389990)
Marques C. Lipton (BBO #676087)
Parker & Lipton
Parker & Associates LLC
10 Converse Place, Suite 201
Winchester, MA 01890
(781)729-0005
nparker@parkerlipton.com

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)	Case No. 19-13300-FJB
DEBTOR)	
)	

CERTIFICATE OF SERVICE

I, Nina M. Parker, do hereby certify that I have given either electronic notice, fax notice, and/or mailed, postage prepaid, copies of **Debtor's Emergency Motion to Pay Pre-Petition Wages and Payroll Related Tax Obligations** to the parties listed on the annexed service list.

/s/ Nina M. Parker
Nina M. Parker (BBO #389990)
Marques C. Lipton (BBO #676087)
Parker & Lipton
Parker & Associates LLC
10 Converse Place, Suite 201
Winchester, MA 01890
(781)729-0005
nparker@parkerlipton.com

DATED: September 27, 2019

Electronic Mail Notice List

- John Fitzgerald USTPRegion01.BO.ECF@USDOJ.GOV

Via Manual Notice

American Express National Bank
4315 South 2700 West
Salt Lake City, UT 84184

American Express National Bank
c/o Datamark, Inc.
Attn: Merchant Financing Counsel
43 Butterfield Circle
El Paso, TX 79906

Amy Chan
8 Boundary Terrace, Lwr North Apt #1
Devonshire, FL02 Bermuda

Ascentium Capital LLC
23970 Hwy 59 N
Kingwood, TX 77339

Bill Bailey
30 North Shore Road
Smiths, FL03 Bermuda

Cambridge Trust Company
1336 Massachusetts Avenue
Cambridge, MA 02138

Cambridge Trust Company
P.O. Box 380186
Cambridge, MA 02238

City of Somerville
Office of Strategic Planning
and Community Development
93 Highland Avenue
Somerville, MA 02143

Corporation Service Company
As Representative for Ascentium
P.O. Box 2576
Springfield, IL 62708

Crestmark Vendor Finance
5480 Corporate Drive, Ste. 350
Troy, MI 48098

CT Corporation System
As Representative of Ascentium Capital
330 N. Brand Boulevard, Suite 700
Attn: SPRS
Glendale, CA 91203

Department of Unemployment Assistance
Charles F. Hurley Building
19 Staniford Street
Boston, MA 02114

Eric Haller
Gwen Haller
19 North Shore Road
Hamilton FL04 Bermuda

Eversource
P.O. Box 56007
Boston, MA 02205

Federal Realty Investment Trust
1626 East Jefferson Street
Rockville, MD 20852

Financial Agent Services
P.O. Box 2576
Springfield, IL 62708

Financial Pacific Leasing
P.O. Box 4568
Federal Way, WA 98063

Financial Pacific Leasing, Inc.
3455 S. 344th Way
Auburn, WA 98001

Gennari Aronson, LLP
250 First Avenue, Suite 200
Needham Heights, MA 02494

Horace-Ward, LLC
15 Ward Street
Somerville, MA 02143

IFinancial Group
324 Avenida De La Estrella
San Clemente, CA 92672

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101

Internal Revenue Service
15 New Sudbury Street
M/S 20800
Boston, MA 02203

James Clark
c/o JLS Mailing Services
672 Crescent Street
Brockton, MA 02302

Kathleen A. Kennedy 2000 Trust
c/o Marty Whalen and Kathleen Kennedy
472 East County Road 1000 North
La Porte IN 46350-0000

Lifting Mind Inc.
36 Glen Road
Winchester, MA 01890

Lisa LeBlanc
9 Loquat Lane
Smiths, FL08 Bermuda

M2 Lease Funds, LLC
175 N. Patrick Boulevard, Ste. 140
Brookfield, WI 53045

Marlin Business Bank
2795 E. Cottonwood Parkway
Salt Lake City, UT 84121

Marlin Business Bank
300 Fellowship Road
Mount Laurel, NJ 08054

Massachusetts Department of Revenue
Bankruptcy Unit
P.O. Box 9564
Boston, MA 02114

Massachusetts Growth Capital Corporation
Schrafft's City Center
529 Main Street, Suite 201
Charlestown, MA 02129

McDermott, Quilty and Miller LLP
28 State Street, Ste. 802
Boston, MA 02109

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140 Broadway
New York, NY 10005

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Cloverdale #16
60 South Road
Devnonshire, FL05 Bermuda

Michael McNeil
Mary Jo McNeil
48 Dunstable Road
Westford, MA 01886

Michael Warren Benson
Burnbridge
11 Gibbs Hill Road
Southampton, SN02 Bermuda

OnDeck Capital
Attn: Director of Operations
901 N. Stuart Street, Ste. 700
Arlington, VA 22203

Performance Food Service
P.O. Box 3024
Springfield, MA 01104

Rick McNeil
Carol McNeil
48 Dunstable Road
Westford, MA 01886

River Drive
600 Narragansett Tri
Buxton, ME 04093

Russel O'Brian
c/o JLS Mailing Services
672 Crescent Street
Brockton, MA 02302

SRI Assembly Row B6, LLC
c/o Federal Realty Investment Trust
Attn: Legal Department
1626 Jefferson Street
Rockville, MD 20852

Street Retail, Inc.
Lockbox #9320
P.O. Box 8500
Philadelphia, PA 19178

The O'Keefe Group, Inc.
17 Bank Street
P.O. Box 1240
Attleboro, MA 02703

Tonneson and Company
401 Edgewater Place, Suite 300
Wakefield, MA 01880